



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

February 5, 2002

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: REVIEW OF OLIVE VIEW MEDICAL CENTER PROCUREMENT

In March 2001, we issued a report indicating that Olive View Medical Center (OVMC) had violated County purchasing rules in acquiring some computer hardware and software. At that time, we recommended that the Internal Services Department (ISD) reduce OVMC's delegated purchasing authority pending a more detailed review of the facility's procurement operations.

This report contains the results of our more thorough review of OVMC's procurement operations. The review included interviews with OVMC management and staff, and tests of OVMC purchases and related controls.

Summary of Findings

We found OVMC has adopted a practice of ignoring County purchasing rules and the violations of policies and procedures are significant. In some areas, we noted that although OVMC has certified that required controls were in place, they were not. In addition, OVMC is not in compliance with its payment voucher internal control plan. This plan establishes purchasing approval requirements including the dollar level approval limits of department staff. OVMC certified it would comply with this plan as a condition of being granted the authority to approve payments independently.

The following are examples of the specific areas where OVMC is not complying with County purchasing rules.

- OVMC is making purchases in excess of their delegated purchasing authority and not obtaining the required ISD approvals. In one case, OVMC used a non-agreement vendor and paid \$10,000 more than the agreement vendor price.
- OVMC does not obtain bids as required by County purchasing rules. OVMC purchased \$137,000 in computer programming services without getting any bids.
- OVMC split some purchase orders to make it appear they were under their delegated purchasing authority when they really were not. County policy specifically prohibits this practice.
- OVMC did not obtain Board approval for a service purchase in excess of \$100,000 per year as required by County purchasing rules. OVMC also does not obtain Chief Administrative Office approval on equipment leases as required by County purchasing rules.

We have recommended that the Department of Health Services (DHS) work with ISD to provide training to OVMC management and procurement staff, monitor for compliance and take disciplinary action for future violations of County purchasing rules. We have also recommended that ISD continue OVMC's reduced level of delegated purchasing authority until DHS Administration certifies that OVMC is complying with County purchasing rules.

The detailed results of our review are attached.

Review of Report

We reviewed this report with DHS and OVMC management. Their response, attached, indicates agreement with our findings and recommendations.

If you have any questions regarding this report, please call me at (213) 974-8301 or your staff may contact DeWitt Roberts at (213) 974-0301.

JTM:DR:js

Attachment

c: David E. Janssen, Chief Administrative Officer
Violet Varona-Lukens, Executive Officer
Dr. Thomas Garthwaite, M.D., Director, Health Services
Joan Ouderkirk, Director, ISD
Public Information Office
Audit Committee (6)

**Department of Health Services
Olive View Medical Center
Procurement Review**

Background

Olive View Medical Center's (OVMC) fiscal year (FY) 2000-2001 services and supplies budget was approximately \$75 million. OVMC Materials Management department is responsible for processing service and supply purchases. Materials Management has four divisions: Procurement, Accounts Payable, Receiving and Warehousing. Procurement orders the services and supplies, Receiving receives the ordered supplies, Accounts Payable issues payments and Warehousing stocks and inventories supplies.

In October 2000, the Internal Services Department (ISD) informed us of possible OVMC purchasing violations in the acquisition of computer hardware and software. Our review of those transactions disclosed that OVMC had violated County purchasing rules in processing the purchases. In our March 13, 2001 report to the Board, we recommended that ISD reduce OVMC's delegated purchasing authority from \$15,000 to \$5,000, except for critical clinical needs, until we completed a more detailed review of OVMC's procurement practices. We also recommended that OVMC initiate disciplinary action against staff involved in the violation of County purchasing rules. In its response to our initial report, DHS indicated that the employees involved in the transaction were no longer employed by OVMC and, therefore, employee discipline was not appropriate.

We have completed the detailed review which consisted of interviews with OVMC management and staff and tests of FY 2000-2001 purchases and related controls to determine the degree of compliance with County purchasing policies and procedures. The following are the findings of the review.

Comments and Recommendations

Summary

We found that OVMC is not complying with County procurement rules and that the violations of County policies and procedures are significant. We noted that although OVMC has certified to the Auditor-Controller that required controls and procedures were in effect, in actuality, they were not. In addition, OVMC is not in compliance with its payment voucher internal control plan. OVMC certified it would comply with this plan as a condition of being granted the authority to approve payments independently.

Based on OVMC's noncompliance with County rules, we recommend that the Department of Health Services (DHS) work with ISD to provide training on County purchasing rules to OVMC Administration and Materials Management staff. In addition, OVMC Administration should increase its monitoring of the purchasing operation.

Based on the problems noted in our review, we also recommend that ISD continue OVMC's level of delegated purchasing authority until DHS Administration certifies that OVMC is in compliance with County purchasing rules.

Recommendations

1. **DHS work with ISD to provide training on County purchasing rules to OVMC Administration and Materials Management staff.**
2. **OVMC Administration increase its monitoring of the purchasing operation to ensure compliance with the County's purchasing rules.**
3. **ISD continue OVMC's reduced delegated purchasing authority until DHS Administration certifies that OVMC is in compliance with County purchasing rules.**

Procurement and Payment Practices

Materials Management's responsibilities include reviewing requisitions and bid information submitted by staff, reviewing invoices for accuracy, and comparing invoices to purchase orders and receiving reports before authorizing payment. Once the invoice and receiving report are matched, Accounts Payable staff enter the payment voucher on the County-wide Accounting and Purchasing System (CAPS). The payments are then reviewed and approved electronically by two levels of supervisors/managers.

Non-Agreement Purchases

ISD's purchasing guidelines require that purchases over \$5,000, from vendors who do not have a purchasing agreement with the County, be submitted on a requisition to ISD. However, some departments, including OVMC, have been given increased purchasing authority to make non-agreement purchases up to \$15,000 without ISD's involvement. These departments must obtain at least three phone quotes for purchases between \$1,500 and \$5,000. For purchases between \$5,001 and \$15,000, at least three vendor fax quotes or other documented quotes are required.

We sampled ten purchases in excess of \$15,000 and found that none of the transactions had vendor quotes nor were the purchases processed through ISD as required by County purchasing rules. In addition, two of the purchases included items covered by an existing agreement. As a result, OVMC paid \$10,000 more than the agreement price.

In addition, we sampled 20 non-agreement purchases in excess of \$1,500 to determine whether OVMC was complying with ISD's purchasing guidelines and noted that for eighteen purchases, OVMC did not obtain vendor quotes. This includes the purchase of computer programming services totaling \$137,000 for which OVMC obtained no bids.

To strengthen purchasing controls, OVMC Administration needs to ensure agreement items are not purchased from non-agreement vendors. In addition, OVMC should ensure that price quotes are obtained in accordance with ISD's purchasing guidelines and that purchases in excess of the facility's delegated purchasing authority are processed through ISD.

Recommendations

OVMC Administration ensure:

- 4. Agreement items are not purchased from non-agreement vendors.**
- 5. Price quotes are obtained in accordance with ISD's purchasing guidelines.**
- 6. Purchases in excess of the facility's delegated purchasing authority are processed through ISD.**

Splitting Transactions

As noted earlier, purchases in excess of a department's authorized amount must be processed by ISD. County purchasing rules require that departments not split purchases to bring transactions within the authorized limit. For example, if a department has a \$15,000 limit for non-agreement purchases and wants to make a \$30,000 purchase, the department should not issue two \$15,000 purchase orders to the same vendor at the same time to avoid having to send a \$30,000 purchase order to ISD.

We reviewed 30 non-agreement transactions with eight vendors where OVMC processed multiple orders/payments to the same vendor within the same week. We noted five instances where OVMC split purchases to stay under their \$15,000 limit. For example, OVMC paid a moving company a total of \$25,354 for transporting old x-ray film from an old storage building to a new storage building. The same vendor completed the work in eight days over a three-week period. However, OVMC paid for the vendor's services under three separate purchase orders/payment vouchers.

OVMC Administration should ensure that individual purchases are not split to stay under the department's authorized purchasing limit by retraining all managers who authorize purchase requisitions and monitoring for compliance.

Recommendation

- 7. OVMC Administration ensure that individual purchases are not split to stay under the department's authorized purchasing limit by retraining all managers who authorize purchase requisitions and monitoring for compliance.**

Purchase Approvals

When departments were given the authority to order supplies within approved limits without ISD and make payments on-line without submitting the paperwork to the Auditor-Controller, they were required to ensure that orders would only be made and payments issued if all County requirements were met.

Specifically, County Fiscal Manual Section 5.1.1 requires that proposed purchases be approved before the items are ordered. The approval should include the estimated amount of the purchase. Auditor-Controller guidelines and OVMC's CAPS On-line internal control plan require that payments not be authorized unless all documents, including the requisition, have been properly completed. In addition, County purchasing rules require Board of Supervisors approval for purchases of services in excess of \$100,000 a year that are not covered by an agreement.

OVMC purchasing policies require that the requesting Section Heads and Administration approve the requisitions prior to purchasing. However, we noted that 10 of 30 purchases tested (33%) were processed without an approved requisition. In addition, OVMC Administration approved six requisitions (20%) without the estimated amount of the purchase being documented on the requisition. One of the six purchases was for computer programming services. We noted that OVMC did not obtain Board of Supervisors approval for the programming services, which totaled \$137,000 within 12 months.

To reduce the risk of unauthorized purchases, OVMC Administration should ensure that the requesting units submit signed and approved requisitions, including the estimated purchase amount, for all purchases and that Procurement does not process purchases without proper authorization. OVMC Administration should also ensure that Accounts Payable does not process payments unless all documents have been properly completed. In addition, OVMC Administration should ensure that Board of Supervisors approval is obtained for purchases of services in excess of \$100,000 as required.

Recommendations

OVMC Administration ensure:

- 8. Requesting units submit signed and approved requisitions, including the estimated purchase amount, for all purchases and that Procurement does not process purchases without proper authorization.**
- 9. Ensure that the Accounts Payable unit does not process payments unless all required documents have been properly completed.**
- 10. Board of Supervisors approval is obtained for purchases of services in excess of \$100,000 as required by County purchasing rules.**

Regularly Purchased Items

ISD negotiates purchasing agreements to obtain favorable purchasing terms for commonly used items. ISD purchasing rules require departments to monitor and notify ISD of items that are purchased regularly where an agreement may be desirable.

OVMC does not track items that are ordered regularly to determine if they should be submitted to ISD. We reviewed 20 non-agreement purchase orders and noted that OVMC ordered the same items on a regular basis for six of the purchase orders. These items were not covered by an existing agreement. However, regular purchases of the same items could indicate that the items should be included in an agreement. OVMC Procurement should monitor regularly purchased items and notify ISD of items that may warrant a vendor purchasing agreement.

Recommendation

- 11. OVMC Procurement monitor regularly purchased items and notify ISD of items that may warrant having a vendor purchasing agreement.**

Lease Agreements

County purchasing rules require the Chief Administrative Office (CAO) to approve all equipment leases. We found that OVMC does not always obtain CAO approval for leases. For example, OVMC entered into radiology equipment lease, totaling \$151,000 over four-years, without CAO approval.

Recommendation

- 12. OVMC Administration obtain CAO approval for all equipment leases.**

Verifying Agreement Terms

County purchasing rules require departments to verify that the vendor invoices are correct and that all items have been received before making payment.

OVMC Procurement and Accounts Payable do not always review vendor agreements to determine whether the items are covered by an agreement, or verify prices and payment terms before ordering or paying for supplies. OVMC Procurement staff indicated that they rely on the requesting units and vendors to provide the prices and payment terms.

OVMC Accounts Payable also does not always compare the vendor invoices to the receiving report before making payment. For example, OVMC overpaid one vendor by \$254 because it authorized payment based on the quantity of goods ordered, and not the quantity received.

OVMC Administration should ensure that Procurement and Accounts Payable staff obtain copies of purchasing agreements and use them to verify the accuracy of vendor invoices. In addition, OVMC Administration should ensure that Accounts Payable staff compare the invoices to the receiving reports before making payments.

Recommendations

OVMC Administration ensure:

- 13. Procurement and Accounts Payable staff obtain copies of purchasing agreements and use the agreements to verify the accuracy of vendor invoices.**
- 14. Accounts Payable staff compare the invoices to the receiving reports before making payments.**

Revolving Fund

Revolving Fund Balance

The County Fiscal Manual states that revolving funds should equal approximately three months' expenditures. In our June 1998 report on OVMC's Payment Voucher processing, we found that OVMC Expenditure Management had an excessive balance in their revolving fund. At that time, we recommended that OVMC analyze the fund activity to determine the appropriate amount and return excess funds to the Auditor-Controller.

In our current review, we found that OVMC has not analyzed the revolving fund activity and has continued to maintain an excessive revolving fund balance. Based on OVMC's current expenditures, the fund should be approximately \$5,000. However, OVMC has a \$20,000 balance in its revolving fund.

Based on the current level of activity, OVMC Expenditure Management should reduce their revolving fund balance to \$5,000 and return the excess funds to the Auditor-Controller.

Recommendation

- 15. OVMC Expenditure Management reduce their revolving fund balance to \$5,000 and return the excess amount to the Auditor-Controller.**

Revolving Fund Purchases

Under County purchasing rules, revolving funds may be used for purchases between \$25 and \$1,000 where emergencies exist, when prepayment is required, when immediate payment will result in cost savings or where a purchasing advantage can be

achieved. In all other instances, various vendor sub-purchase orders must be used. In addition, documentation should be on file to justify using the revolving fund to make the purchase instead of the on-line vendor payment process.

We reviewed ten revolving fund transactions over \$25 and noted six (60%) that were not in compliance with the purchasing rules. The purchases did not appear to be emergencies, did not require prepayment and using the revolving fund did not result in cost savings or a purchasing advantage. In addition, OVMC did not document the reasons for using the revolving fund to make the purchases instead of using the on-line vendor payment process.

To ensure that the revolving fund is used appropriately, OVMC Expenditure Management should ensure that the fund is only used in accordance with County purchasing rules. In addition, OVMC should ensure that the reasons for using the revolving fund are adequately documented.

Recommendations

OVMC Expenditure Management ensure that:

- 16. The revolving fund is only used in emergencies, when prepayment is required, when immediate payment will result in cost savings or where a purchasing advantage can be achieved.**
- 17. The reasons for using the revolving fund are adequately documented.**

Petty Cash Purchase Receipts

The County Fiscal Manual states that receipts for petty cash expenditures must be marked paid to prevent subsequent reuse (misuse). We found that all ten of the petty cash receipts we reviewed were not marked paid. To prevent duplicate payment for the same purchase, OVMC Expenditure Management should ensure that petty cash receipts are marked paid.

Recommendation

- 18. OVMC Expenditure Management ensure that petty cash receipts are marked paid.**

System Security Controls

The County Fiscal Manual requires cancellation of CAPS access for employees who leave County service or who change to jobs that do not require the employees to have CAPS access. We found that one OVMC employee, who left County service over a year ago, still had access to CAPS.

To strengthen security controls, OVMC Administration should periodically review employee CAPS access for appropriateness and cancel the users' access when it is no longer required to perform their responsibilities.

Recommendation

- 19. OVMC Administration periodically review employee CAPS access for appropriateness and cancel the users' access when it is no longer required to perform their responsibilities.**

Disciplinary Action

In its response to our initial report, DHS indicated that the employees involved in the transactions were no longer employed by OVMC and, therefore, employee discipline was not appropriate. The Materials Manager, who reportedly arranged for the inappropriate purchases, retired before we began our review. In addition, one employee who approved the payments left OVMC and went to work for the Sheriff's Department and another employee who also approved the payments is out on disability. The fact that the employee is out on disability does not preclude the taking of disciplinary action. Accordingly, DHS should consider taking disciplinary action against the employee. In regards to the employee who has transferred to the Sheriff's Department, DHS, at minimum, should inform the Department of the employee's past performance problems.

We also noted that the CFO and current Materials Manager who approved some of the inappropriate transactions disclosed in our current review are still employed at OVMC. DHS indicated that the CFO and current Materials Manager were hired from the private sector and did not receive any formal training on the County's purchasing requirements. Based on the lack of formal training on the County's purchasing requirements for the CFO and Materials Manager, it would not be appropriate to take disciplinary action against them at this time.

As discussed in Recommendation 1, DHS needs to work with ISD to ensure OVMC Administration and Materials Management staff receive training on the County's purchasing requirements. Once training is provided, DHS Administration should monitor OVMC staff for compliance with the County's purchasing requirements and take disciplinary action against employees who violate the requirements.

Recommendations

DHS Administration:

- 20. Consider pursuing disciplinary action against the employee out on disability.**

- 21. Inform the Sheriff's Department of its prior employee's past performance problems.**
- 22. Once training on the County's purchasing requirements is provided to OVMC Administration and Materials Management staff, monitor OVMC staff for compliance and take disciplinary action against employees who violate the requirements.**



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February 1, 2002

TO: J. Tyler McCauley
Auditor-Controller

FROM: Fred Leaf, Chief Operating Officer

SUBJECT: **REVIEW OF OLIVE VIEW MEDICAL CENTER PROCUREMENT**

Attached is our response to the Auditor-Controller Audit Divisions's review of the Olive View Medical Center procurement process.

The Department of Health Services concurs with your recommendations which have already been implemented or are in the process of being implemented. The current Materials Manager was hired in 1999 from outside the County. He has requested and continues to work with ISD to obtain training on the County purchasing requirements. Despite his lack of formal training, he had previously identified some of the inappropriate practices noted in your report and developed procedures to ensure compliance with County policy.

If you have any questions or need additional information, please let me know or contact Sachi Hamai at (213) 240-7901.

FL:mpd

Attachment

c: Sachi Hamai

COUNTY OF LOS ANGELES - DEPARTMENT OF HEALTH SERVICES

SUBJECT: REVIEW OF OLIVE VIEW MEDICAL CENTER PROCUREMENT

AUDITOR -CONTROLLER RECOMMENDATION #1

DHS work with ISD to provide training on County purchasing rules to OVMC Administration and Materials Management staff.

DHS Response

The current Materials Manager who started in May, 1999 had requested the training on LAC procurement and fiscal P&P from ISD in early 2000. He was informed then that it was not available. OVMC Materials Manager identified, clarified and developed a LAC/DHS Procurement Procedures References / Guidelines in May, 2001 and it was disseminated to the management staff ISD agreed to provide the training classes to DHS Materials Management staff in early 2001, but no schedules have been announced.

AUDITOR -CONTROLLER RECOMMENDATION #2

OVMC Administration increase its monitoring of the purchasing operation to ensure compliance with the County's purchasing rules.

DHS Response

This recommendation has been implemented. Inservices on the LAC/DHS Procurement Procedures References and Guidelines were completed in May 2001. Additional quality control programs for the requisition and purchasing processes were implemented on October 4, 2001. They were presented and discussed at the department head meeting on November 5, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #3

ISD continue OVMC's reduced delegated purchasing authority until DHS Administration certifies that OVMC is in compliance with County purchasing rules.

DHS Response

This recommendation has been implemented. The facility's delegated purchasing authority has been reduced since July 2001.

AUDITOR -CONTROLLER RECOMMENDATION #4

OVMC Administration ensure that agreement items are not purchased from non-agreement vendors.

DHS Response

This recommendation has been implemented. In October 2001, additional measures were instituted to ensure agreement items are always purchased from agreement vendors.

AUDITOR -CONTROLLER RECOMMENDATION #5

OVMC Administration ensure that Price quotes are obtained in accordance with ISD's purchasing guidelines.

DHS Response

This recommendation has been implemented. Additional measures were instituted to ensure compliance in October, 2001.

AUDITOR -CONTROLLER RECOMMENDATION #6

OVMC Administration ensure that purchases in excess of the facility's delegated purchasing authority are processed through ISD .

DHS Response

This recommendation has been implemented. Additional measures were instituted to ensure compliance in October, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #7

OVMC Administration ensures that individual purchases are not split to stay under the department's authorized purchasing limit by retraining all managers who authorize purchase requisitions and monitoring for compliance.

DHS Response

This recommendation has been implemented. Additional quality control programs and measures were instituted to ensure compliance in October, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #8

OVMC Administration ensure that requesting units submit signed and approved requisitions, including the estimated purchase amount, for all purchases and that Procurement does not process purchases without proper authorization.

DHS Response

This recommendation has been implemented. Additional measures were instituted to ensure compliance in October, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #9

OVMC Administration ensure that ensure that the Accounts Payable unit does not process payments unless all required documents have been properly completed.

DHS Response

This recommendation has been implemented. Additional measures were instituted to ensure compliance in October, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #10

OVMC Administration ensure that Board of Supervisors approval is obtained for purchases of services in excess of \$100 ,000, 00 as required by County purchasing rules.

DHS Response

This recommendation has been implemented. Additional measures were instituted to ensure compliance in October, 2001.

AUDITOR-CONTROLLER RECOMMENDATION #11

OVMC Procurement monitor regularly purchased items and notify ISD of items that may warrant having a vendor purchasing agreement.

DHS Response

This recommendation has been implemented. Purchasing will continue to monitor regularly purchased items and will notify ISD if a vendor purchasing agreement is warranted for any of them.

AUDITOR -CONTROLLER RECOMMENDATION #12

OVMC Administration obtain CAO approval for all equipment leases.

DHS Response

The recommendation was implemented in July, 2001.

AUDITOR- CONTROLLER RECOMMENDATION #13

OVMC Administration ensure that Procurement and Accounts Payable staff obtain copies of purchasing agreements and use the agreement to verify the accuracy of vendor invoices.

DHS Response

Purchasing and Accounts Payable staff are scheduled to attend the training of the CAMIS I system starting in November 2001. Materials Management requested the training of Intranet program of LAC/ISD agreement by IIT/ISD on November 5, 2001. The facility is waiting for classes to be scheduled.

AUDITOR -CONTROLLER RECOMMENDATION #14

OVMC Administration ensure that Accounts Payable staff to compare the invoices to the receiving reports before making payment.

DHS Response

This recommendation has been implemented. Additional training was conducted with the Accounts Payable staff to ensure compliance in July, 2001.

AUDITOR -CONTROLLER RECOMMENDATION #15

OVMC Expenditure Management reduce their revolving fund balance to \$5,000 and return the excess amount to the Auditor-Controller.

DHS Response:

OVMC Expenditure Management previously agreed to this recommendation is waiting for direction from Auditor-Controller .

AUDITOR-CONTROLLER RECOMMENDATION #16

OVMC Administration ensure that the revolving fund is used in emergencies, when prepayment is required, when immediate payment will result in cost savings or where a purchasing advantage can be achieved.

AUDITOR-CONTROLLER RECOMMENDATION #17

OVMC Administration ensure that the reasons for using the revolving fund are adequately documented.

DHS Response

Concur.

The appropriate guidelines are being developed and implemented to ensure that reasons for using the revolving fund are adequately documented.

AUDITOR-CONTROLLER RECOMMENDATION #18

OVMC Expenditure Management ensure that petty cash receipts are marked paid.

DHS Response

Concur.

This recommendation has been implemented. All petty cash documents will be stamped "paid " effective January 2, 2002

AUDITOR-CONTROLLER RECOMMENDATION #19

OVMC Administration periodically review employee CAPS access for appropriateness and cancel the users' access when it is no longer required to perform their responsibilities.

DHS Response

Concur.

This recommendation has been implemented. One staff who left Materials Management was deleted from the list in October, 2001. The CAPS authorization list will be reviewed and verified regularly thereafter.

AUDITOR-CONTROLLER RECOMMENDATION #20

DHS Administration consider pursuing disciplinary action against the employee out on disability.

AUDITOR -CONTROLLER RECOMMENDATION #21

DHS Administration inform the Sheriff of its prior employee's performance problems.

DHS Response

The Department agrees that we need to investigate the inappropriate purchasing practices by

these two individuals. We will consider disciplinary action and/or notification of the individual's current supervisor if the results of those investigations warrant it.

AUDITOR-CONTROLLER RECOMMENDATION #22

DHS Administration, once training on the County's purchasing requirements is provided to OVMC Administration and Materials Management staff, monitor OVMC staff for compliance and take disciplinary action against employees who violate the requirements.

DHS Response

The Department concurs with this recommendation and will implement procedures for monitoring Departmentwide compliance with the County's purchasing requirements.